

410.0000 EXPORTS

410.0001 **Cable at Dockside.** Cable consigned for shipment to an out-of-state point but located on the dock on the lien date is taxable. Until such time as it begins its movement or physical journey by crossing the "waters' edge" or by being delivered to a common carrier for the continuous journey abroad, the cable has not entered into the stream of export. C 5/16/78.